

**PATENT**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: Sarat C. Sankaran et al.      Examiner: Thu-Thao Havan

Serial No.: 09/804,851      Group Art Unit: 3624

Filed: March 13, 2001      Docket: 1285.013US1

For: INTERACTIVE METHOD AND APPARATUS FOR REAL-TIME FINANCIAL  
PLANNING

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**APPEAL BRIEF UNDER 37 CFR § 41.37**

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Commissioner for Patents  
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Sir:

The Appeal Brief is presented in support of the Notice of Appeal to the Board of Patent Appeals and Interferences, filed on October 17, 2006, from the Final Rejection of claims 21-40 of the above-identified application, as set forth in the Final Office Action mailed on May 18, 2006.

The Commissioner of Patents and Trademarks is hereby authorized to charge Deposit Account No. 19-0743 in the amount of \$500.00 which represents the requisite fee set forth in 37 C.F.R. § 41.20(b)(2). The Appellants respectfully request consideration and reversal of the Examiner's rejections of pending claims.

**APPEAL BRIEF UNDER 37 C.F.R. § 41.37**

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**1. REAL PARTY IN INTEREST**

The real party in interest of the above-captioned patent application is the assignee,  
LAWSON SOFTWARE, INC.

**2. RELATED APPEALS AND INTERFERENCES**

There are no other appeals or interferences known to Appellants that will have a bearing on the Board's decision in an appeal of this matter.

**3. STATUS OF THE CLAIMS**

The present application was filed on March 13, 2001 with claims 1-20. A preliminary amendment was filed February 4, 2002 canceling claims 1-20 and adding claims 21-40. A non-final Office Action was mailed on November 30, 2005 rejecting claims 21-40. A Final Office Action was mailed on May 18, 2006. Claims 21-40 stand finally rejected and their rejection is the subject of the appeal of this matter.

**4. STATUS OF AMENDMENTS**

No claims have been amended subsequent to the Final Office Action dated May 18, 2006.

## **5. SUMMARY OF CLAIMED SUBJECT MATTER**

This summary is presented in compliance with the requirements of 37 CFR § 41.37(c)(1)(V), mandating a “concise explanation of the subject matter defined in each of the independent claims involved in the appeal . . .” Nothing contained in this summary is intended to change the specific language of the claims described, nor is the language of this summary to be construed so as to limit the scope of the claims or their equivalents in any way.

Therefore, the following summary does not provide an exhaustive or exclusive view of the present subject matter, and Appellants refer the Board to the appended claims and their legal equivalents for a complete statement of the invention. Page and line numbers given are exemplary in nature and not intended to be an exhaustive listing of each and every location where the particular subject matter can be found in the specification.

Independent method claim 21, and dependent claims 24 and 25, relates to financial planning by managing stored data values representing spending resources of an organization. In an embodiment, data representing a spending capacity is received (*see, e.g.*, Application at page 9, lines 5-9; page 15, lines 23-26; FIG. 8 at 1 and 2) and in response, the spending capacity data are created and stored in a public area (*see, e.g.*, Application at page 9, lines 10-12; page 16, lines 3-10; FIG. 8 at 1-3). Data representing planned expense allocations are received (*see, e.g.*, Application at page 9, lines 4-7; FIG. 3 at 209; FIG. 8 at 5) and in response, the planned expense allocations are created and stored to a private area (*see, e.g.*, Application at page 9, lines 4-7; FIG. 3 at 209; FIG. 8 at 5). If the planned expense data satisfies a criterion based on the spending capacity, then the planned expense data is stored in the public area (*see, e.g.*, Application at page 9, lines 4-6; page 16, lines 13-18; FIG. 8 at 6).

Furthermore, dependent method claim 24 describes, according to an embodiment, an object that is related to financial activity of the portion of the organization is developed and the object is monitored, where the step of creating the planned expense data, as described in claim 21, may be carried out based on financial activity that is identified from monitoring the object (*see, e.g.*, Application at page 25, lines 5-9; page 22, lines 5-8).

Furthermore, dependent method claim 25 describes, according to an embodiment, a request to modify the spending capacity for the portion of the organization is received. If the request is allowable, then the first data that is stored in the public area to reflect the request to modify the resource capacity for the portion of the organization is updated (*see, e.g.*, Application at page 19, line 13 to page 20, line 31; FIG. 3 at 212; FIG. 8 at 7; FIG. 11).

Independent method claim 31, and dependent claim 32, relates to financial planning by managing stored data values representing spending resources of an organization. In an embodiment, a data hierarchy that represents an organization is created and stored (*see, e.g.*, Application at page 12, line 27 to page 13, line 29; FIG. 7). A first data specifying a first resource capacity for a first hierarchical level is received and a second data specifying a second resource capacity for a second hierarchical level is received (*see, e.g.*, Application at page 16, lines 6-9; FIG. 8). The second data is stored in a private area accessible by users in the particular sub-organization (*see, e.g.*, Application at page 16, lines 20-24; FIG. 9). When the second data does not exceed the first resource capacity, then the second data is stored in a public area accessible by users of the first and second hierarchical levels (*see, e.g.*, Application at page 16, lines 6-8; page 16, lines 24-25; FIG. 3 at 211 and 213). A third data specifying planned resource allocations for sub-organizations in the second hierarchical level is received and stored in a private area (*see, e.g.*, Application at page 16, lines 20-24; FIG. 9). When the third data does not exceed the second resource capacity for a particular sub-organization, then the third data is stored in a public area (*see, e.g.*, Application at page 16, lines 16-19; FIG. 3 at 211 and 213).

Furthermore, dependent method claim 32 describes, according to an embodiment, for each particular sub-organization of the one or more sub-organizations in the second hierarchical level, when the third data exceeds the second resource capacity for the particular sub-organization: a request to modify the second resource capacity for the particular sub-organization is received and when the request is allowable, the second resource capacity for the particular sub-organization is updated (*see, e.g.*, Application at page 14, lines 15-22; FIG. 3 at 211-213).

Independent method claim 35 relates to financial planning by managing stored data values representing spending resources of an organization. In an embodiment, a first data input that specifies a spending capacity for a department is received and stored in a public area (*see, e.g.*, Application at page 16, lines 6-8; FIG. 8 at 2-3). A second data input that specifies one or

more planned expenses for the department is received and stored in a private area (*see, e.g.*, Application at page 16, lines 20-24; FIG. 8 at 5). If the planned expenses are not within the spending capacity for a department, then a request to increase the spending capacity for the department is received (*see, e.g.*, Application at page 16, lines 19-20; FIG. 8 at 7) and if the request is allowed, then the spending capacity is updated (*see, e.g.*, Application at page 16, lines 10-12; lines 22-24; FIG. 8 at 7 and 4). When the planned expenses are within the spending capacity, then they are stored in a public area (*see, e.g.*, Application at page 16, lines 16-19; FIG. 8 at 6).

Independent method claim 36 relates to business financial planning. In an embodiment, input from a plurality of front line participants of the business, wherein the input specifies revenue forecasts for the business is received (*see, e.g.*, Application at page 21, lines 27-29). In response to receiving the input, the input from the plurality of front line participants is combined with an overall bookings forecast and an overall revenue forecast for the business (*see, e.g.*, Application at page 22, lines 23-28). The overall bookings forecast and overall revenue forecast are stored (*see, e.g.*, Application at page 22, lines 29-30). Using the overall revenue forecast and a profit and loss model, an overall resource capacity for the business is calculated (*see, e.g.*, Application at page 22, lines 2-8). Using the overall resource capacity, a plurality of resource capacities for a plurality of departments of the business are received (*see, e.g.*, Application at page 9, lines 8-9; FIG. 8 at 1 and 2). Data that defines the plurality of resource capacities in a private area is stored (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5). When a sum of the plurality of resource capacities does not exceed the overall resource capacity, the plurality of resource capacities are stored in a public area (*see, e.g.*, Application at page 9, lines 27-28; FIG. 8 at 6). The plurality of resource capacities are adjusted in response to one or more requests from the plurality of departments (*see, e.g.*, Application at page 9, lines 20-27; FIG. 8 at 7).

Independent computer-readable medium claim 38 relates to financial planning by managing stored data values representing spending resources of an organization. In an embodiment, data representing a spending capacity is received (*see, e.g.*, Application at page 9, lines 8-9; FIG. 8 at 1 and 2) and in response, the spending capacity data is stored in a public area (*see, e.g.*, Application at page 9, lines 10-12; FIG. 8 at 3). Data representing planned expense allocations are received (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5) and in response,

the planned expense allocations are saved to a private area (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5). If the planned expense data satisfies a criterion based on the spending capacity, then the planned expense data is stored in the public area (*see, e.g.*, Application at page 9, lines 4-6; page 16, lines 13-18; FIG. 8 at 6).

Independent apparatus claim 39 relates to financial planning by managing stored data values representing spending resources of an organization. In an embodiment, data representing a spending capacity is received (*see, e.g.*, Application at page 9, lines 8-9; FIG. 8 at 1 and 2) and in response, the spending capacity data is stored in a public area (*see, e.g.*, Application at page 9, lines 10-12; FIG. 8 at 3). Data representing planned expense allocations are received (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5) and in response, the planned expense allocations are saved to a private area (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5). If the planned expense data satisfies a criterion based on the spending capacity, then the planned expense data is stored in the public area (*see, e.g.*, Application at page 9, lines 4-6; page 16, lines 13-18; FIG. 8 at 6).

Independent apparatus claim 40 relates to financial planning by managing stored data values representing spending resources of an organization. In an embodiment, a network interface (*see, e.g.*, Application at page 8, lines 13-19; FIG. 2 at 203) is coupled to a data network (*see, e.g.*, Application at page 8, line 15; FIG. 2 at 204). A processor is coupled to the network interface 203 that executes one or more stored sequences of instructions (*see, e.g.*, Application at page 8, lines 3-5; FIG. 2 at 200). The instructions cause the processor to carry out the following steps. Data representing a spending capacity is received (*see, e.g.*, Application at page 9, lines 8-9; FIG. 8 at 1 and 2) and in response, the spending capacity data is stored in a public area (*see, e.g.*, Application at page 9, lines 10-12; FIG. 8 at 3). Data representing planned expense allocations are received (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5) and in response, the planned expense allocations are saved to a private area (*see, e.g.*, Application at page 9, lines 4-7; FIG. 8 at 5). If the planned expense data satisfies a criterion based on the spending capacity, then the planned expense data is stored in the public area (*see, e.g.*, Application at page 9, lines 4-6; page 16, lines 13-18; FIG. 8 at 6).

**6. GROUNDS OF REJECTION TO BE REVIEWED ON APPEAL**

- 1) Was a *prima facie* case of anticipation under 35 U.S.C. § 102(e) properly made with respect to claims 21-40 using Sultan (U.S. Patent No. 6,804,657)?

## **7. ARGUMENT**

### **A) The Applicable Law**

Anticipation requires the disclosure in a single prior art reference of each element of the claim under consideration. It is not enough, however, that the prior art reference discloses all the claimed elements in isolation. Rather, “[a]nticipation requires the presence in a single prior reference disclosure of each and every element of the claimed invention, *arranged as in the claim.*” *Lindemann Maschinenfabrik GmbH v. American Hoist & Derrick Co.*, 730 F.2d 1452, 221 USPQ 481, 485 (Fed. Cir. 1984) (citing *Connell v. Sears, Roebuck & Co.*, 722 F.2d 1542, 220 USPQ 193 (Fed. Cir. 1983)) (emphasis added).

### **B) The References**

**Sultan:** discloses a system for global sales forecasting using a hierarchical structure (*see Sultan at Abstract*). Original pipeline sales data is aggregated and propagated up the hierarchy to generate a real time sales forecast. *Id.*

### **C) Discussion of the Rejections**

#### **C.1. The rejection of claims 21-40 over Sultan (U.S. Patent No. 6,804,657).**

Appellants respectfully submit that a *prima facie* case of anticipation of claims 21-40 has not been established because Sultan fails to disclose all elements of the present claims.

#### **Concerning claims 21, 31, 35, 38, 39, and 40**

In particular, Appellants cannot find in the cited portions of Sultan any disclosure or description of “receiving first data input that specifies a spending capacity for at least a portion of the organization” as currently recited in claim 21 and similarly recited in claims 31, 35, 38, 39, and 40. Sultan apparently discloses obtaining “original pipeline sales information.” *See Sultan at col. 2, lines 21-23.* In an effort to cure this deficiency, the Final Office Action states:

Sultan discloses sales force corresponding to a spending capacity as claimed. The sales force of Sultan is the intended use for spending capacity. When a company is forecasting its sales then it has to forecast its spending capacity by focusing on its budget and sales information.

Final Office Action at pages 2-3, § B. It appears that the Examiner has taken official notice that a company's sales forecast is equivalent to its spending capacity. Appellants respectfully traverse this official notice and request the Examiner to provide a reference that states that sales forecasts are equivalent to budgets. Absent such a reference, it appears that the Examiner is using personal knowledge and if such a case, then the Examiner is respectfully requested to submit an affidavit as required by 37 C.F.R. § 1.104(d)(2). Appellants assert that the sales information of Sultan is not equivalent to "spending capacity" as described by Appellant and required by claims 21, 35, 38, 39, and 40. While sales information may provide some indication of expected revenue, of which some may be spent, for instance, to cover expenses, Appellant respectfully submits that sales data and spending capacity are not the same, nor is there necessarily a method for determining one from the other. Thus, because Sultan does not disclose or describe every element of claims 21, 31, 35, 38, 39, and 40, Appellants respectfully request withdrawal of the basis of the rejection of these claims.

Moreover, Appellants cannot find in the cited portions of Sultan any disclosure or description of "in response to receiving the first data input, creating and storing spending capacity data in a public area" as currently recited in claim 21 and similarly recited in claims 31, 35, 38, 39, and 40. First, the cited portions of Sultan simply do not describe any responsive action. Second, the cited portions of Sultan fail to describe "creating and storing spending capacity data." Thus, because Sultan does not disclose or describe every element of claims 21, 31, 35, 38, 39, and 40, Appellants respectfully request withdrawal of the basis of the rejection of these claims.

Moreover, Appellants cannot find in the cited portions of Sultan any disclosure or description of "receiving second data input that specifies one or more planned expense allocations for the portion of the organization" as currently recited in claim 21 and similarly recited in claims 31, 35, 38, 39, and 40. Sultan apparently describes transmitting and saving sales forecast information. While the sales forecast information may indicate planned expense allocations of the various clients, it does not represent "planned expense allocations for the portion of the organization" as required by these claims. Thus, because Sultan does not disclose or describe every element of claims 21, 31, 35, 38, 39, and 40, Appellants respectfully request withdrawal of the basis of the rejection of these claims.

Moreover, Appellants cannot find in the cited portions of Sultan any disclosure or description of “in response to receiving the second data input, creating and storing planned expense data in a private area, wherein the planned expense data defines the one or more planned expense allocations based on the second data input” as currently recited in claim 21 and similarly recited in claims 31, 35, 38, 39, and 40. The Office Action cites to FIG. 4 of Sultan to support its assertion that Sultan discloses or describes this element of these claims. However, after reviewing FIG. 4 and the associated text (Sultan col. 12, line 32 to col. 13, line 12), Appellants can only find a general description of a computer system 400 capable of implementing the methods described in Sultan. None of the portions of the cited material disclose a private area, much less “creating and storing planned expense data in the private area” as required by these claims. Thus, because Sultan does not disclose or describe every element of claims 21, 31, 35, 38, 39, and 40, Appellants respectfully request withdrawal of the basis of the rejection of these claims.

Moreover, Appellants cannot find in the cited portions of Sultan any disclosure or description of “determining whether the planned expense data satisfies a criterion that is based on the spending capacity data” as currently recited in claim 21 and similarly recited in claims 31, 35, 38, 39, and 40. The cited portions of Sultan apparently describe displaying and modifying sales forecast data. Appellants contend that sales forecast data is not equivalent to either “planned expense data” or “spending capacity data.” Furthermore, the modification of the forecast data, as described in Sultan, is apparently based on some *a priori* or other external knowledge of, for example, a supervisor who has particular knowledge of a client account. However, this is not “a criterion that is based on the spending capacity data” of the organization, as required by these claims. Thus, because Sultan does not disclose or describe every element of claims 21, 31, 35, 38, 39, and 40, Appellants respectfully request withdrawal of the basis of the rejection of these claims.

Moreover, Appellants cannot find in the cited portions of Sultan any disclosure or description of “storing the planned expense data in the public area only when the planned expense data satisfies the criterion” as currently recited in claim 21 and similarly recited in claims 31, 35, 38, 39, and 40. As discussed above, Appellants contend that Sultan fails to disclose or describe “planned expense data.” In light of this, storage of this “planned expense

“data” when it satisfies a criterion is also undisclosed in Sultan. Thus, because Sultan does not disclose or describe every element of claims 21, 31, 35, 38, 39, and 40, Appellants respectfully request withdrawal of the basis of the rejection of these claims.

*Concerning dependent claims 22-30*

Dependent claims 22-30 depend on independent claim 21 either directly or indirectly, and accordingly incorporate the features of this independent claim. These dependent claims are accordingly believed to be patentable for at least the reasons stated herein. For instance, Sultan does not teach or suggest “creating the planned expense data in the private area . . . based on financial activity that is identified from monitoring [an] object that is related to financial activity” as described in the Abstract and claimed in claim 24. Similarly, Sultan does not teach or suggest “updating [a] first data that is stored in a public area to reflect [an allowable request] to modify [a] resource capacity for [a] portion of [an] organization” as described in claim 25. Thus, Appellants respectfully request withdrawal of the rejection of these claims.

*Concerning dependent claims 32-34*

Dependent claims 32-34 depend on independent claim 31 either directly or indirectly, and accordingly incorporate the features of this independent claim. These dependent claims are accordingly believed to be patentable for at least the reasons stated herein. For instance, Sultan fails to teach or suggest “updating [a] second resource capacity for [a] particular sub-organization” based on an allowable request when a “third data exceeds the second resource capacity” as described in claim 32. Thus, Appellants respectfully request withdrawal of the rejection of these claims.

*Concerning claims 36 and 37*

As an initial note, the Office Action rejected the claims 21 and 35-40 in one section (*see* Office Action at page 2, ¶ 3 to page 3, ¶ 6). However, portions of the language in independent claim 36 are not similar to that of independent claims 21, 35, 38, 39, and 40 and were not specifically addressed in the rejection.

Appellants respectfully submit that the rejection of claim 36 has already been successfully traversed for at least the reasons stated in the discussion above related common claim limitations in claims 21, 35, 38, 39, and 40. In addition, Sultan fails to teach or suggest receiving input specifying revenue forecasts and “based on the overall revenue forecast and a profit and loss model, calculating an overall resource capacity for the business” as specifically described in claim 36. Thus, because Sultan does not disclose or describe every element of claim 36, Appellants respectfully request withdrawal of the basis of the rejection of this claim.

Dependent claim 37 depends directly on independent claim 36, and accordingly incorporates the features of this independent claim. This dependent claim is accordingly believed to be patentable for at least the reasons stated herein. Thus, Appellants respectfully request withdrawal of this basis of rejection for this claim.

## **8. SUMMARY**

In sum, because the cited portions of Sultan apparently do not disclose all elements recited or incorporated in claims 21-40, Appellants respectfully submit that there is no *prima facie* case of anticipation of these claims. Therefore, Appellants respectfully request reversal of all bases of rejection of all claims.

Respectfully submitted,  
SARAT C. SANKARAN et al.

By their Representatives,  
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Date December 18, 2006 By

  
Thomas F. Brennan  
Reg. No. 35,075

**CERTIFICATE UNDER 37 CFR 1.8:** The undersigned hereby certifies that this correspondence is being filed using the USPTO's electronic filing system EFS-Web, and is addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on this 18 day of December 2006. (m m d y)

CANDIS BUENDING

Name

Signature



## **CLAIMS APPENDIX**

21. A computer-automated method for financial planning by managing stored data values representing spending resources of an organization, the method comprising the computer-implemented steps of:

receiving first data input that specifies a spending capacity for at least a portion of the organization;

in response to receiving the first data input, creating and storing spending capacity data in a public area, wherein the spending capacity data defines the spending capacity based on the first data input;

receiving second data input that specifies one or more planned expense allocations for the portion of the organization;

in response to receiving the second data input, creating and storing planned expense data in a private area, wherein the planned expense data defines the one or more planned expense allocations based on the second data input;

determining whether the planned expense data satisfies a criterion that is based on the spending capacity data; and

storing the planned expense data in the public area only when the planned expense data satisfies the criterion.

22. A method as recited in Claim 21, wherein:

the organization is a business;

the portion of the organization is a department selected by user input from among a plurality of departments of the business;

the department is associated with at least one spend account;

the spending capacity is a limit on spending by the department; and

the criterion is satisfied only when a sum associated with the planned expense data does not exceed the spending capacity.

23. A method as recited in Claim 21, wherein:

the portion of the organization is a department selected by user input from among a plurality of departments of a business; and

the department is associated with one or more financial plans that are created and stored in the private area based on user input from a business manager of the department.

24. A method as recited in Claim 21, further comprising the computer-implemented steps of:

developing an object that is related to financial activity of the portion of the organization; monitoring the object to identify financial activity in the portion of the organization; and  
wherein the step of creating the planned expense data in the private area is carried out

based on financial activity that is identified from monitoring the object.

25. A method as recited in Claim 21, further comprising the computer-implemented steps of:

receiving a request to modify the spending capacity for the portion of the organization; determining whether the request is allowable; and

only when the request is allowable, updating the first data that is stored in the public area to reflect the request to modify the resource capacity for the portion of the organization.

26. A method as recited in Claim 25, wherein the request to modify the resource capacity is user data input representing a request to increase the spending capacity.

27. A method as recited in Claim 25, wherein the step of determining whether the request is allowable comprises the computer-implemented steps of:

sending an electronic message to another portion of the organization, wherein the message describes the request to modify the spending capacity; and

receiving an electronic response from the other portion of the organization, wherein the response indicates whether the request to modify the spending capacity is allowable.

28. A method as recited in Claim 27, wherein the response specifies that the request to modify the spending capacity is allowable based on a different value of the resource capacity than an original value of the spending capacity specified in the request.

29. A method as recited in Claim 21, further comprising the computer-implemented steps of:  
receiving user data input representing a modification to one or more planned expenses for the portion of the organization; and  
updating only the planned expense data that is stored in the private area.

30. A method as recited in Claim 21, wherein:  
the step of creating and storing the planned expense data in the private area includes the step of creating and storing one or more private plan objects in the private area as part of a department object that is associated with the portion of the organization; and  
the step of storing the planned expense data in the public area includes the step of creating one or more public plan objects as part of the department object.

31. A computer-automated method for financial planning based on managing spending resources in an organization that includes a plurality of sub-organizations, the method comprising the computer-implemented steps of:  
creating and storing a stored data hierarchy that represents the organization and the sub-organizations and comprises a plurality of hierarchical levels,  
receiving first data that specifies a first resource capacity for a first hierarchical level from the plurality of hierarchical levels;  
receiving second data that defines one or more second resource capacities for one or more sub-organizations in a second hierarchical level from the plurality of hierarchical levels;  
storing the second data for a particular sub-organization of the one or more sub-organizations in a private area that is accessible by users associated with the particular sub-organization;

when the second data does not exceed the first resource capacity, storing the second data in a public area that is accessible by users associated with the first hierarchical level and the second hierarchical level;

receiving third data that specifies one or more planned resource allocations for each of the one or more sub-organizations in the second hierarchical level; and

for each particular sub-organization of the one or more sub-organizations in the second hierarchical level:

storing the third data in an additional private area that is only accessible by users associated with the particular sub-organization; and

when the third data does not exceed the second resource capacity for the particular sub-organization, storing the third data in the public area that is accessible by users associated with the first hierarchical level and the second hierarchical level.

32. A method as recited in Claim 31, further comprising the computer-implemented step of:

for each particular sub-organization of the one or more sub-organizations in the second hierarchical level, when the third data exceeds the second resource capacity for the particular sub-organization:

receiving a request to modify the second resource capacity for the particular sub-organization;

determining whether the request is allowable; and

when the request is allowable, updating the second resource capacity for the particular sub-organization.

33. A method as recited in Claim 31, wherein the one or more planned resource allocations includes one or more third resource capacities for one or more sub-organizations in a third hierarchical level from the plurality of hierarchical levels.

34. A method as recited in Claim 31, wherein the first hierarchical level is associated with at least one spend account.

35. A method for controlling spending in a business that includes a plurality of departments, the method comprising the computer-implemented steps of:

receiving first data input that specifies a spending capacity for a department from the plurality of departments;

in response to receiving the first data input, creating and storing first data in a public area, wherein the first data defines the spending capacity for the department;

receiving second data input that specifies one or more planned expenses for the department;

in response to receiving the second data input, creating and storing second data in a private area, wherein the second data defines the one or more planned expenses based on the second data input;

determining, based on the first data and the second data, whether the one or more planned expenses are within the spending capacity for the department;

when the one or more planned expenses are not within the spending capacity for the department,

receiving a request to increase the spending capacity for the department;

determining whether the request is allowable;

when the request is allowable, updating the spending capacity for the department; and

when the one or more planned expenses are within the spending capacity for the department, storing the second data in the public area.

36. A method for financial planning for a business, comprising:

receiving input from a plurality of front line participants of the business, wherein the input specifies revenue forecasts for the business;

in response to receiving the input, combining the input from the plurality of front line participants into an overall bookings forecast and an overall revenue forecast for the business;

storing the overall bookings forecast and overall revenue forecast;

based on the overall revenue forecast and a profit and loss model, calculating an overall resource capacity for the business;

based on the overall resource capacity, receiving a plurality of resource capacities for a plurality of departments of the business;

storing data that defines the plurality of resource capacities in a private area;

when a sum of the plurality of resource capacities does not exceed the overall resource capacity, storing the plurality of resource capacities in a public area; and

adjusting the plurality of resource capacities in response to one or more requests from the plurality of departments.

37. A method as recited in Claim 36, further comprising the computer-implemented steps of:  
receiving modified input from the plurality of front line participants;  
in response to receiving the modified input, calculating a revised overall spending capacity based on the modified input;

based on revised overall spending capacity, receiving a plurality of modified resource capacities for the plurality of departments;

storing modified data that defines the plurality of modified resource capacities in a private area;

when a revised sum of the plurality of modified resource capacities does not exceed the revised overall resource capacity, storing the plurality of modified resource capacities in the public area; and

adjusting the plurality of modified resource capacities in response to one or more additional requests from the plurality of departments.

38. A computer-readable medium carrying one or more sequences of instructions for financial planning by managing stored data values representing spending resources of an organization, wherein execution of the one or more sequences of instructions by one or more processors causes the one or more processors to perform the steps of:

receiving first data input that specifies a spending capacity for at least a portion of the organization;

in response to receiving the first data input, creating and storing spending capacity data in a public area, wherein the spending capacity data defines the spending capacity based on the first data input;

receiving second data input that specifies one or more planned expense allocations for the portion of the organization;

in response to receiving the second data input, creating and storing planned expense data in a private area, wherein the planned expense data defines the one or more planned expense allocations based on the second data input;

determining whether the planned expense data satisfies a criterion that is based on the spending capacity data; and

storing the planned expense data in the public area only when the planned expense data satisfies the criterion.

39. A computer-automated apparatus for financial planning that manages stored data values representing spending resources of an organization, comprising:

means for receiving first data input that specifies a spending capacity for at least a portion of the organization;

means for creating and storing, in response to receiving the first data input, spending capacity data in a public area, wherein the spending capacity data defines the spending capacity based on the first data input;

means for receiving second data input that specifies one or more planned expense allocations for the portion of the organization;

means for creating and storing, in response to receiving the second data input, planned expense data in a private area, wherein the planned expense data defines the one or more planned expense allocations based on the second data input;

means for determining whether the planned expense data satisfies a criterion that is based on the spending capacity data; and

means for storing the planned expense data in the public area only when the planned expense data satisfies the criterion.

40. A computer-automated apparatus for financial planning that manages stored data values representing spending resources of an organization, comprising:

a network interface that is coupled to a data network for receiving one or more packet flows therefrom;

a processor communicatively coupled to the network interface;

one or more stored sequences of instructions which, when executed by the processor, cause the processor to carry out the steps of:

receiving first data input that specifies a spending capacity for at least a portion of the organization;

in response to receiving the first data input, creating and storing spending capacity data in a public area, wherein the spending capacity data defines the spending capacity based on the first data input;

receiving second data input that specifies one or more planned expense allocations for the portion of the organization;

in response to receiving the second data input, creating and storing planned expense data in a private area, wherein the planned expense data defines the one or more planned expense allocations based on the second data input;

determining whether the planned expense data satisfies a criterion that is based on the spending capacity data; and

storing the planned expense data in the public area only when the planned expense data satisfies the criterion.



**EVIDENCE APPENDIX**

None.

**RELATED PROCEEDINGS APPENDIX**

None.